

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

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November 1995

ITEMS TO REMEMBER

DECEMBER

- December 1: On or before December 1, certify to the County Treasurer a list of the names and addresses of all persons who have money due them. (IC 6-1.1-22-14)
- December 5: On or before the fifth day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of November, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1)
- December 20: If school township has become a part of a school corporation organized under Chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due January 1, 1995. (IC 20-4-1-35)
- December 25: Legal Holiday - Christmas Day (IC 1-1-9-1)

JANUARY

- January 1: Legal Holiday - New Year's Day (IC 1-1-9-1)
- January 1: Set up the Financial and Appropriation Record for the year 1995, by bringing forward the fund (cash) balances at the close of the year 1994 and entering appropriations as finally adopted and approved.
- January 2: Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January.) (IC 36-6-6-7)
- January 2: A township shall designate the newspapers of qualified publications in which the township shall publish notices at the first meeting in January of each year. (IC 5-3-1-4)
- January 3-31: Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6)

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ITEMS TO REMEMBER
(Continued)

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| January | 5: | On or before the fifth day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of December, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1) |
| January | 9: | Annual meeting of the township board for the purpose of receiving, auditing and approving the report of the township trustee for 1995. (Second Tuesday after first Monday in January.) (IC 36-6-6-9) |
| January | 15: | Assessment date for mobile homes defined in IC 6-1.1-7-1. (IC 6-1.1-1-2) |
| January | 15: | Last day to make pension report and payment for fourth calendar quarter by townships participating in PERF. |
| January | 16: | Legal Holiday - Martin Luther King Day (IC 1-1-9-2) |
| January | 19: | Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 1994 vouchers, in the office of the county auditor (nine (9) days after the meeting of the township board on January 9). (IC 36-6-4-12) |
| January | 31: | Last day to file 1995 financial report, Township Form 15, with the State Board of Accounts. Use the forms sent to you or which you picked up at the State Board of Accounts meeting in Indianapolis, November 16, 1995. |
| January | 31: | Last day to provide each employee with a W-2. |
| January | 31: | Last day to file quarterly report for last quarter of 1995 with Internal Revenue Service. |
| January | 31: | Last day to file Form 100R, Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form shall be mailed to the State Board of Accounts, 302 West Washington Street, 4th Floor, Room E418, Indianapolis, Indiana 46204. (IC 5-11-13-1) |
| January | 31: | Last day to make report for last quarter of 1995 to Employment Security Division. |

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FEBRUARY

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| February | 5: | On or before the fifth day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of January, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1) |
| February | 12: | Legal Holiday - Lincoln's Birthday (IC 1-1-9-1) |
| February | 13: | Last day for publication of township trustees' Annual Report, Township Form 15, for 1995, in summary form. (Within four weeks after the third Tuesday after the first Monday in January.) (IC 36-6-4-13) |
| February | 21: | Legal Holiday - Washington's Birthday (IC 1-1-9-1) |
| February | 28: | Last day to file withholding statement together with Yearly Reconcilement of Employer's Quarterly Tax Returns with Internal Revenue Service and Indiana Department of State Revenue, respectively. |

ANNUAL REPORT

The annual report (Township Form No. 15, Revised 1995), is to be prepared in time to be submitted to the township board by January 9, 1996. It is the duty of the trustee in office on December 31, 1995, to prepare the report. The township board in office on January 10th is required to examine the report and approve it in whole or in part and the chairman of the township board is directed by law to keep the report, subject to inspection by any taxpayer of the township. The trustee in office at December 31, 1995, is required to attend the meeting of the township board to answer any inquiry pertaining to the report or to the business of the township conducted in the preceding year. A sufficient number of copies should be made for distribution to (1) chairman of the township board, (2) county auditor, (3) a file copy for the office of the township trustee, (4) the State Board of Accounts. Within 10 days after action on the report, with accompanying vouchers, in the office of the county auditor. The outgoing trustee will also prepare one copy of the report (Form 15-1994) for each newspaper, in which it is to be published in compliance with IC 36-6-4-13 (see February 14th above.) The trustee in office is to cause the publications to be made. One copy is to be filed with the State Board of Accounts no later than January 30, 1996.

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LEGAL ADVERTISING

Public Law 64-1995 changed the statutes regarding advertising and newspaper requirements. Beginning January 1, 1996 the following statutes are in effect.

IC 5-3-1-0.4 defines "newspaper" as a newspaper that:

(1) is a daily, weekly, semiweekly, or triweekly newspaper or general circulation; (2) has been published for at least three (3) consecutive years in the same city or town; (3) has been entered, authorized, and accepted by the United States Postal Service for at least three (3) consecutive years as mailable matter of second class (as defined in 39 U.S.C. 3622); and (4) has at least fifty percent (50%) of all copies circulated paid for by subscribers or other purchasers at a rate that is not nominal.

IC 5-3-1-0.7 defines a "qualified publication as a publication that:

(1) is published daily, weekly, semiweekly, or triweekly; (2) is of general circulation to the public; (3) has been published for at least three (3) consecutive years in the same city or town; (4) has continuity as to title and general nature of content from issue to issue; (5) contains news of general or community interest, community notices, or editorial commentary; (6) contains advertisements from unrelated advertisers in each issue; (7) has, in more than one-half (1/2) of its issues published during the previous twelve (12) month period, not more than seventy-five percent (75%) advertising content; (8) has a known office location in the county in which it is published; and (9) has been entered, authorized, and accepted by the United States Postal Service as mailable matter of requester second class or the third class (as defined in 39 U.S.C. 3623) for the time published.

A publication is not a qualified publication if any of the following apply:

(1) The publication is owned by, or under the control of, the owners of lessees of a shopping center or a merchant's association. (2) The publication is owned by, or under the control of, a business that property or services (other than advertising) and the predominant advertising in the publication is advertising for the business' sales of property or services. (3) The publication is a mail order catalog or other catalog, advertising flier, travel brochure, house organ, theater program, telephone directory, restaurant guide, shopping center advertising sheet, or other similar publication. (4) The publication is primarily devoted to matters of specialized interest such as a labor, fraternal, society, political, religious, sporting, or trade news publication or journal. (5) The publication is a magazine, racing form, or tip sheet.

IC 5-3-1-0.6 states that a newspaper or qualified publication is published at the place where the newspaper or qualified publication has a know office of publication and has its original entry for mail privileges authorized by the United States Postal Service. For purposes of this chapter, a newspaper or qualified publication is considered published at only one (1) place. The place of publication does not include places at which additional entry offices have been established with the authorization of the United

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States Postal Service.

After December 31, 1995, and before December 31, 2005, a newspaper or qualified publication may, effective January 1 of any year, increase the basic charges by five percent (5%) more than the basic charges that were in effect during the previous year. However, the basic charges for the first insertion of a public notice in a newspaper or qualified publication may not exceed the lowest classified advertising rate charge to advertisers by the newspaper or qualified publication for comparable use of the same amount of space for other purposes.

Public notice advertisements may be submitted by an appointed or elected official or a governmental agency to a newspaper or qualified publication in electronic form, if the newspaper or qualified publication is equipped to accept information in compatible electronic form. Each newspaper or qualified publication publishing public notice advertising shall submit proof of publication and claim for payment in duplicate on each public notice advertisement published. For each additional proof of publication required by a public official, a charge of one dollar (\$1) per copy shall be allowed each newspaper or publication furnishing proof of publication.

(e) The circulation of a newspaper or qualified publication is determined as follows:

(1) For a newspaper, by the circulation stated on line 10.C. (Total Paid and/or Requested Circulation of Single Issue Published Nearest to Filing Date) of the Statement of Ownership, Management and Circulation required by 39 U.S.C. 3685 that was filed during the previous year.

(2) For a qualified publication, by a verified affidavit filed with each governmental agency that has public notices the qualified publication wants to publish. The affidavit must:

(A) be filed with the governmental agency before January 1 of each year; and

(B) attest to the circulation of the qualified publication for the issue published nearest to October 1 of the previous year.

If there is only one (1) newspaper published in the township, then the notice shall be published in that newspaper and if another newspaper is published in the county and circulates within the township in the other newspaper. If no newspaper is published in the township, then publication shall be made in a newspaper or newspapers published in the county and that circulate within the political subdivision.

A township shall designate the newspapers or qualified publications in which the township shall publish notices at the first meeting in January of each year.

If a newspaper or qualified publication that is designated by the township later become ineligible to publish notices under this chapter, the township shall designate a replacement newspaper or qualified publication at the next meeting.